AMENDMENTS TO THE ABSTRACT

Please replace the Abstract of the Disclosure with the Abstract of the Disclosure appearing on the immediately following page.

Abstract of the Disclosure

A nitride-based semiconductor element having excellent element characteristics is obtained by fabricating a nitride-based semiconductor layer having excellent crystallinity without performing extended etching. The nitride-based semiconductor element comprises a mask layer, having a recess portion, formed on a substantially flat upper surface of an underlayer to partially expose the upper surface of the underlayer, a nitride-based semiconductor layer formed on the exposed part of the underlayer and the mask layer while forming a void on the recess portion of the mask layer, and a nitride-based semiconductor element layer, formed on the nitride-based semiconductor layer, having an element region. During laterally growth, strain is relaxed thereby improving crystallinity. The underlayer is formed in a substantially flat shape, thereby avoiding extended etching.